

Budget Journal Entry

Document Number: BJE - 0010680

Document Description: Increase appropriations in Fund 0055 to balance Fiscal Year 2024-25.

Post On: 6/30/2025

Batch ID: 3051423

Processed On: 7/10/2025 5:02:55 PM

Processed By: Sara Weal

Created On: 7/10/2025 10:23:21 AM

Created By: Myra Kunstmann

References

Audit Trail: Actualizing JE: 0285939

Budget Revision Request

Agenda Item: Agenda Date: 7/15/2025 Approval: BOS 4/5 Has Board Letter: Yes

Related Event: FYE

Title: Increase appropriations in Fund 0055 to balance Fiscal Year 2024-25.

Budget Action: Incr approp of \$655,200 in DSS, Soc Srvcs Fd, for Other Fin Srcs funded by an op trf from Gen Co Progs Gen Fund. Establish approp of \$469,100 in DSS, Soc Srvcs Fd to incr Residual FB funded by a decr to Restricted FB at FY end. Establish approp of \$154,700 in DSS, Soc Srvcs Fd to incr Residual FB funded by a decr to Committed FB at FY end. Incr approps of \$655,200 in Gen Co Progs Gen Fund for Other Fin Uses funded by release of Committed Prog Stab FB.

Justification: Due to unanticipated growth in cash assistance payments for adoptions and foster care programs, as well as lower than anticipated attrition causing increased salary and benefit costs, DSS had a gap of \$1,279,000 at FY 2024-25 year-end. The proposed action allows DSS to receive a transfer of \$655,200 from General County Programs, General Fund, and release \$623,800 in departmental fund balances in order to close FY 2024-25 in balance.

Budget Revision Request Financial Summary

Fund	Department	Project	Object Level	Source Amount	Use Amount
0055 - Social Services	044 - Social Services		40 - Other Financing Sources	655,200.00	0.00
0055 - Social Services	044 - Social Services		60 - Other Charges	0.00	655,200.00
0055 - Social Services	044 - Social Services		90 - Changes to Residual Fund Balance	0.00	623,800.00
0055 - Social Services	044 - Social Services		92 - Changes to Restricted	469,100.00	0.00
0055 - Social Services	044 - Social Services		93 - Changes to Committed	154,700.00	0.00

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Fund: 0055 - Social Services, Department: 044 - Social Services Total:			1,279,000.00	1,279,000.00
0001 - General	990 - General County Programs	70 - Other Financing Uses	0.00	655,200.00
0001 - General	990 - General County Programs	93 - Changes to Committed	655,200.00	0.00
Fund: 0001 - General, Department: 990 - General County Programs Total:			655,200.00	655,200.00

Accounting

Fund	Dept	GL Acct	LI Acct	Debit Amount	Credit Amount	Prog	OUnit	Proj	Budget Period	Description
0001	990	2530	7901		655,200.00	8300			202506	044-DSS Incr appropriation for xfer fr 990 to 0055
0001	990	2420	9849	655,200.00		8300			202506	044-DSS Incr appropriation for xfer fr 990 to 0055
0055	044	2420	5910	655,200.00		5000	5110		202506	Increase appropriation for transfer fr 990 to 0055
0055	044	2530	7811		300,200.00	8040	4000		202506	Increase appropriation for transfer fr 990 to 0055
0055	044	2530	7811		355,000.00	8003	4000		202506	Increase appropriation for transfer fr 990 to 0055
0055	044	2420	9799	469,100.00		2011	5110		202506	Fiscal Year 2024-25 Residual Fund Balance
0055	044	2420	9899	154,700.00		5000	5110		202506	Fiscal Year 2024-25 Residual Fund Balance
0055	044	2530	9601		623,800.00	5000	5110		202506	Fiscal Year 2024-25 Residual Fund Balance
Total				1,934,200.00	1,934,200.00					

Signatures

Signed By	Approval Level	Department/Agency-Fund Group	Signed On	Valid
Myra Kunstmann	Fund/Department	044-Social Services Funds	7/10/2025 2:35:52 PM	N
Anacleto Quinoveva	Fund/Department	044-Social Services Funds	7/10/2025 4:07:57 PM	Y
Steven Yee	CEO Analyst	All Depts-All Funds	7/10/2025 4:20:19 PM	Y
Daniel Williams	CEO Analyst	All Depts-All Funds	7/10/2025 4:23:08 PM	Y
Karla Ramirez	FACS	All Depts-All Funds	7/10/2025 4:43:45 PM	Y
Paul Clementi	Budget Director	All Depts-All Funds	7/10/2025 5:00:50 PM	Y
Sara Weal	Clerk of the Board	All Depts-All Funds	7/10/2025 5:02:45 PM	Y
Shawna Jorgensen	Chief Deputy Controller	All Depts-All Funds	7/10/2025 5:03:08 PM	Y